

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

JIAJIE CHEN,

Respondent.

No. 2:22-cv-02515-SVW-AS

ORDER TO SHOW CAUSE

Upon the Petition and supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its *prima facie* case for judicial enforcement of the subject Internal Revenue Service (“IRS” and “Service”) summons. *See United States v. Powell*, [379 U.S. 48, 57-58](#) (1964); *see also Crystal v. United States*, [172 F.3d 1141, 1143-1144](#) (9th Cir. 1999); *United States v. Jose*, [131 F.3d 1325, 1327](#) (9th Cir. 1997); *Fortney v. United States*, [59 F.3d 117, 119-120](#) (9th Cir. 1995) (the Government’s *prima facie* case is typically made through the sworn declaration of the IRS agent who issued the summons); *accord, United States v. Gilleran*, [992 F.2d 232, 233](#) (9th Cir. 1993).

THEREFORE, IT IS ORDERED that Respondent appear before this District Court of the United States for the Central District of California in Courtroom No. 10A,

× First Street United States Courthouse

350 West First Street,
Los Angeles, California 90012

____ Roybal Federal Building and United States Courthouse
255 E. Temple Street,
Los Angeles, California 90012

____ Ronald Reagan Federal Building and United States Courthouse
411 West Fourth Street,
Santa Ana, California 92701

____ Brown Federal Building and United States Courthouse
3470 Twelfth Street, Riverside, California 92501

on May 16, 2022, at 1:30 p .m.

and show cause why the production of books, papers, records and other data
demanded in the subject Internal Revenue Service summons should not be compelled.

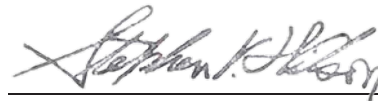
IT IS FURTHER ORDERED that copies of this Order, the Petition, Memorandum
of Points and Authorities, and accompanying Declaration be served promptly upon
Respondent by any employee of the Internal Revenue Service or by the United States
Attorney's Office, by personal delivery, or by leaving copies of each of the foregoing
documents at the Respondent's dwelling or usual place of abode with someone of
suitable age and discretion who resides there, or by certified mail.

IT IS FURTHER ORDERED that within ten (10) days after service upon
Respondent of the herein described documents, Respondent shall file and serve a written
response, supported by appropriate sworn statements, as well as any desired motions. If,
prior to the return date of this Order, Respondent files a response with the Court stating
that Respondent does not desire to oppose the relief sought in the Petition, nor wish to

1 make an appearance, then the appearance of Respondent at any hearing pursuant to this
2 Order to Show Cause is excused, and Respondent shall be deemed to have complied with
3 the requirements of this Order.

4 IT IS FURTHER ORDERED that all motions and issues raised by the pleadings
5 will be considered on the return date of this Order. Only those issues raised by motion
6 or brought into controversy by the responsive pleadings and supported by sworn
7 statements filed within ten (10) days after service of the herein described documents will
8 be considered by the Court. All allegations in the Petition not contested by such
9 responsive pleadings or by sworn statements will be deemed admitted.

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12 Dated: April 28, 2022



Hon. STEPHEN V. WILSON
UNITED STATES DISTRICT JUDGE

14 Respectfully submitted,

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16 United States Attorney
17 THOMAS D. COKER
18 Assistant United States Attorney
19 Chief, Tax Division

20 /s/ Nithya Senra
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UNITED STATES OF AMERICA